--- 10 “Large” Cigarettes - used by “Imperial Tobacco”, Montreal - 1935-40 ---

With the First World War in 1918 cigarette production became the main-stay of the tobacco industry. With excise duties slanted against cigarettes weighing in excess of three pounds per thousand, the industry adopted a standard cigarette weight of about 2½ pounds per thousand.

The collection contains a copy of the *large cigarette* “Series of 1915” (from April 1937); and a late-use copy of the *large cigarette* “Series of 1897”, which was cancelled in January 1940, obviously anticipating the 1940 introduction of the brown Series “C” black overprint of ten cigarettes - **OVER / 3 POUNDS / PER 1000**.

★**RC-202** - 10 *large* cigarettes, perf 12, “Series of 1897”, coded **AKA / 6-10D** by “Imperial Tobacco” in January 1940

★**RC-266** - 10 *large* cigarettes, perf 12, “Series of 1915”, coded **AHB / 6-10D** by “Imperial Tobacco” in April 1937

--- 10 “Large” Cigarettes - Series “C” - used by “Imperial Tobacco” - 1940-41 ---

The Second World War, with its resultant economic prosperity at home, brought about the introduction of the *king size* cigarette, and the production of cigarettes weighing over 3 pounds per 1000 mushroomed. To meet the demand BABN printed the Series “C”, ten cigarettes in ***brown* ink**, overprinting it in 3½ and 2½ mm. Gothic characters with ***black ink*** in three lines **OVER / 3 POUNDS / PER 1000** as **RC-405**.

It is interesting to note that the last four copies were used in late 1940 and in 1941 after the switch from 3 to 2½ pounds per thousand *large cigarettes* had taken place. Since the excise tax *on large cigarettes* had remained unchanged at $ 11.00 per thousand during this maximum weight down-sizing under the June 1940 Budget, only the *inscribed weight* was in error during this late usage of these **OVER / 3 POUNDS / PER 1000** stamps.

★**RC-405** - 10 large cigarettes, brown, perf 11, overprinted **OVER / 3 POUNDS / PER 1000** coded **AKB / 6-10D** in April 1940

★**RC-405** - 10 large cigarettes, brown, perf 11, overprinted **OVER / 3 POUNDS / PER 1000** double coded **BLB / 6-10D** in May 1941

[★RC-405]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	**AKB**	---	---	---	**BKC**	**CKC**	**AKD**	---	---
1941	---	---	---	---	**BLB**	---	---	---	---	---	---	---

--- 10 “Large” Cigarettes - Series “C” - used by “Imperial Tobacco” - 1940-42 ---

The Budget of June 24th 1940 decreased the maximum weight for ***large cigarettes*** from 3 to 2½ pounds per thousand, and BABN subsequently printed the *large cigarette* stamp in a ***dusky green*** ink with a *black overprint* **OVER / 2½ LBS. / PER 1000** as **RC-407**.

★**RC-407** - 10 large cigarettes, ***dusky green***, perf 11,
coded **6-10D / BLD** by “Imperial Tobacco” in November 1941

[★RC-407]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	**CLC**	---	**BLD***	**CLD**
1942	---	---	**CMA**	---	---	---	---	---	---	---	---	---

--- Imperial’s 2¢ / EXCISE / T A X surcharge of RC-407 for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or major fraction thereof, “Imperial Tobacco” surcharged **RC-407** with their three-line 3½ and 2½ mm. Gothic **2¢ / EXCISE / T A X** as the company provisional **RC-495**.

★**RC-495** - **2¢ / EXCISE / T A X** on 10 cigarettes, dusky green, perf 11,
coded **CMC / 6-10D** by “Imperial Tobacco” in September 1942

[★RC-495]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	**BMC**	**CMC**	---	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

--- BABN's 2c. / EXCISE TAX surcharge of RC-407 - for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or major fraction thereof, BABN surcharged **RC-407** with a two-line 6 and 2 mm. Gothic **2c. / EXCISE TAX** as **RC-655**.

★**RC-655 - 2c. / EXCISE TAX** on 10 *large* cigarettes, the BABN 6 and 2 mm. Gothic surcharge for the 1942 Budget, coded **BMD / 6-10D** by "Imperial Tobacco" in November 1942

[★RC-655]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	**BMD**	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

--- Imperial's 4c. / OO re-surcharge of RC-655 - for the March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, "Imperial Tobacco" re-surcharged their *on-hand* sheets of **RC-655** in deep blue ink, with their familiar 6½ mm. Gothic **4c. / OO** as the company provisional **RC-685**.

The copies of the 1943 Imperial **4c. / OO** re-surcharge indicate that the Lee Brandom 4 x 11 mm. deep blue slug is actually composed of three parallel 1 x 11 mm. bars.

★**RC-685 - 4c. / OO** over **2c.** / EXCISE TAX on 10 large cigarettes, ***dusky green***, perf 11,
coded **COA / 6-10D** by "Imperial Tobacco" in March 1943

[★RC-685]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	---	---	---	---	---	---	---	---	---

As the production of packages smaller than eighteen cigarettes was discontinued by legislation subsequent to the Budget of 1943, there was no BABN 6 mm. dark blue Gothic **4c.** resurcharge of **RC-655**, nor was there a BABN 1943 production of a general distribution **4c.** / EXCISE / TAX on **RC-407**.

File path is [c:\ MS - STAMPS \ C_STAMPS \ SERIES OF 1935 - C \ 10 cigarettes \ Imperial - overweight],
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February 8th 2013 - JBH